

FISCAL NOTE

SB 3126 - HB 3051

February 20, 2004

SUMMARY OF BILL: Extends from six months to one year the time period within which a taxpayer may file suit in chancery court against the Department of Revenue following denial of a refund.

ESTIMATED FISCAL IMPACT:

Increase State Expenditures - Not Significant

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White". The signature is fluid and cursive, with the first name "James" written in a smaller, more compact script than the last name "White".

James W. White, Executive Director